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## 14 GRANT ACCOUNTING

### 14.1 Grant Accounting Overview

This section explains the basic concepts of Grant Accounting. It identifies the tables that are used, both user-maintained and system-maintained, and the transactions used to enter the grants into GFS.

The Grant Accounting component in GFS maintains grant-related data separate from the organization structure. Each agency can create a grant structure according to its own needs that defines a grant and its subdivisions, called “reporting categories.” The major uses of Grant Accounting include:

- To provide a budgetary control structure independent from appropriations that is tailored to grant requirements.
- To provide a mechanism for recording both direct and indirect grant costs and associated revenues.
- To provide a means of tracking grants or special administrative projects across multiple state fiscal years through definition of the grant fiscal year.
- To meet specialized financial and management reporting needs of those persons associated with grants such as:
  - Program administrators
  - Agency managers
  - Control agency personnel

The primary function of the Grant Accounting component is to identify and collect all grant-related financial information. All descriptive and financial information pertaining to a grant structure will be maintained in various federal aid ledgers and tables. Information is available to support a wide variety of reporting options.

Five system-maintained tables are updated when grant-specific data is processed. These tables contain descriptive data, budgets, encumbrances, expenditures, revenues, and balances for each grant and grant budget line (reporting category). In addition, there is a federal aid inception-to-date detail ledger that maintains detail transaction information.

Grant Accounting provides the capability to reject expenditure transactions that exceed grant budgeted amounts. This available funds edit is performed at the grant budget line (reporting category) level. Transactions that exceed available funds can be rejected or accepted based on the level of control specified. All transactions are subject to appropriation control, but these are independent of the grant budget. In addition, start and stop date ranges may be established that identify the time span when transactions may be processed against a grant.

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There is also a control that determines whether a reporting category is opened or closed. If the control is set to "closed," then transactions cannot be posted to that reporting category.

Frequently, grants are not monitored by the same fiscal year as the state accounting fiscal year and often extend over more than one year. GFS addresses this issue by specifically providing for a grant "fiscal year" independent of the accounting fiscal year. Grant budgets do not need to be closed at the end of the accounting fiscal year. They may continue into the new year and for the life of the grant with remaining balances and expended amounts intact. Reports can be produced based upon the state fiscal year, grant fiscal year, or inception-to-date for the life of the grant for multi-year grants.

The principal functions of Grant Accounting include:

- Grants as unique entities
- Aggregation of all grant related data
- Multi-year, inception-to-date budgeting and reporting
- Expenditure control against grant budgets

### 14.1.1 Grants as Unique Entities

Within the GFS Federal Aid Management subsystem, grants are treated as unique entities apart from the organizational structure.

Certain complex grants do not fit into an organization structure because of the necessity for grantor/subgrantee relationships, grant-specific detailed budgets, or multiple sources of funds. The Federal Aid Management feature of GFS provides the capability to accommodate such grants.

Federal Aid Master (FM) input transaction is used to enter the grant and the federal aid identifying and budgetary information. This information includes descriptive information such as grantor, start and end dates, and reimbursement percentages. In addition, revenue budgets are established by funding source.

On the expenditure side, budgets can be established for the grant and for detailed budget lines within the grant or sub-grant. These expenditure budgets are independent of the organization or object of expenditure structure.

### **14.1.2 Aggregation of All Grant-Related Data**

The primary function of the Federal Aid Management subsystem is to identify and collect federal aid related financial information. All descriptive and financial information pertaining to a grant is handled apart from the organization structure and is maintained in the various Federal Aid Management subsystem master tables. Data posted to the Federal Aid Management subsystem also post to the Federal Aid ledger or the Inception to date Federal Aid ledger.

Each transaction coded with a valid grant-related reporting category will be recorded in the Federal Aid tables, provided the agency has selected the Federal Aid Indicator option on the Fund/Agency (FAGY) table and a pre-defined account code distribution is used on the transaction.

If the Federal Aid Indicator on the Fund/Agency (FAGY) table is set to "Y" (Yes), then the coding element, "reporting category," will allow accounting transactions to be recorded in the Federal Aid Master Tables for the appropriate grant spending budget line or the funding revenue source. However, not all agencies will use the Federal Aid Management subsystem.

Information is available to support a wide variety of reporting options. Several standard grant reports will be produced by GFS. For examples of those reports, refer to the Reports section of this manual. See Section 23.4.

### **14.1.3 Multi-year Inception-to-Date Budgeting and Reporting**

Frequently, grants are not bound by the same state budget fiscal year as the organization and/or may extend over more than one year. GFS addresses this issue by specifically providing for a grant "fiscal year" which is independent of the state fiscal year.

When a grant is established in the Federal Aid Management subsystem, a start and end date are entered for the grant. The grant will remain open and eligible for activity, until the end date. The end date is not constrained by the current fiscal year and may be several years in the future.

In addition, a fiscal year relevant to the grant must be specified when the grant is established in the Federal Aid Management subsystem. The grant fiscal year does not have to be the same as the fiscal year used for the State's financial accounting and reporting. It is defined by identifying the calendar month in which the fiscal year starts. Thus, if a grant fiscal start month of 10 (October) is entered, the grant fiscal year is defined as calendar month 10 of the current year through calendar month 9 of the following year (October through September).

GFS retains the calendar date associated with each transaction on a Federal Aid Inception-to-Date Ledger. Grant reports and State fiscal year reports can be produced for multi-year grants from the Federal Aid Inception-to-Date Ledger. Standard online inquiries are available for grant inception-to-date and grant fiscal year information. Reports may also be written by an agency to meet additional government fiscal year or grant specific reporting requirements. These capabilities allow multi-year grants to be established in GFS and provide for state fiscal year, grant fiscal year, and grant inception-to-date reporting.

### **14.1.4 Expenditure Control Against Grant Budgets**

The Federal Aid Management subsystem provides the capability to reject spending transactions which exceed grant budgeted amounts. This available funds edit is performed at the grant budget line (reporting category) level. Grant budget lines may be established so that either transactions which exceed available funds are rejected or so transactions will process despite the budgeted amounts.

## 14.2 Grant Accounting Terminology

The following terms are used when referring to Grant Accounting in GFS:

### *Cash Management Improvement Act (CMIA)*

Federal law which addresses the transfer of funds from the federal government to the states for financing federal assistance programs.

### *Federal Aid Management Subsystem*

The subsystem in GFS used to perform Grant Accounting. Throughout this section, the phrases "Grant Accounting" and "Federal Aid Management subsystem" are used interchangeably.

### *Government-Wide Grant*

The government-wide grant number will not be used on a statewide basis, but departments or agencies within a department may use it to group multiple grants together for reporting purposes.

### *Grant*

reporting entity tracked by the Federal Aid Management subsystem. Federal grants, special administrative projects, non-federal grants, or other projects may be considered "grants" in GFS.

### *Federal Aid Number*

The key component of this hierarchy is the Federal Aid Number. The Federal Aid Number is a twelve-character code which is defined uniquely within an agency. In this way, agencies will have the flexibility to determine exactly what defines a grant and to assign their own numbers in a meaningful way.

### *Grant Budget Line*

A grant is divided into subdivisions called grant budget lines. These budget lines are identified by the reporting category code when the grant is established in GFS.



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### *Reporting Category*

categories are identified in the grant budget line which are used to track the grant. The system will require that every grant have at least one reporting category. Reporting categories, in terms of codes and description, will be an agency-defined function. The reporting category code is four characters in length. It is the code that links an accounting transaction to the Federal Aid management sub-system by inferring a Federal Aid Number. The Grant number is not coded directly on the transaction but is always inferred through the 4 character reporting category code. This code can also be used to link special activities or functions to accounting transactions without the need to use the Federal Aid System. A report can then be produced to track expenses coded to the reporting category.

### *Sub-Grant*

GFS has a feature that allows agencies to group multiple grants together into a government-wide grant for reporting purposes. When this is done, the grants which make up the government-wide grant are called sub-grants. Government wide grants can only be used within the same agency or across agencies within the same department.

### 14.3 Grants Hierarchy/Control Structure

This section provides a description of the components, hierarchy/control structure relative to the GFS grant data elements.

The Grant Accounting capabilities of GFS provide a grant hierarchy and control structure which are available for online query and grant reporting. GFS provides a three-level hierarchical structure for Grant Accounting.

The three-level structure is:

- Government-wide Grant Number
- Grant (Federal Aid) Number
- Reporting Category

#### 14.3.1 Grant Accounting Coding Data Elements

Both the financial and the Grant Accounting capabilities in GFS share the coding elements so both are input on the same line (if coded). The following presents the GFS coding data elements.

- **Required fields:**
  - Fund
  - Agency
  - Organization
  - Appropriation Unit
  - Object/Revenue Source
  - Reporting Category

Fund, agency, organization, appropriation unit and object/revenue source data fields are normally associated with appropriation, expense budget, and revenue budget accounting and controls.

If an agency selects the Federal Aid option on the Fund/Agency (FAGY) table, and codes a reporting category which is tied to a grant, the financial and grant accounting tables and ledgers are both updated.

## 14.4 Grant Accounting Policies

The following policies apply to Grant Accounting:

- OIS will maintain the Grant Accounting functional components in GFS; this includes processing of the daily updates (nightly cycle), month-end processing and annual processing.
- Each agency will establish and maintain its own Grant Accounting information and data elements in GFS such that accurate and timely reports and drawdowns are possible. Coordination and reconciliation of grant information and balances between GFS and an agency controlled system are the agency's responsibility.
- OSIS will maintain the Grant Accounting functional components in GFS and will be responsible for informing all affected users of any changes that are made to Grant Accounting either through software modifications and/or upgrades.
- The numbering scheme for grants and reporting categories may be defined by each GFS agency. It will be the responsibility of the agencies using Grant Accounting to determine and maintain the numbering scheme for their own grants and reporting categories.
- The numbering scheme for the government-wide grant number is also at agency discretion. For government-wide grants within an agency, the first three characters of the number must be the agency code. For government-wide grants within a department but involving two or more agencies, the government wide number must begin with the department initials. For example, the Department of Health & Hospitals (DHH) has agency numbers 305,330,340, and government wide number beginning with DHH.

## **14.5 Grant Accounting Budgets Overview**

This section discusses the budgeting concepts and methods available for Grant Accounting in GFS.

Grant budgets are established at two levels - at the grant level for source of funding estimates, and at the reporting category level for budgeted expenditures. The Federal Aid Master (FM) transaction is used to establish the original budgets and to modify existing budgets. The total at the funding source level must be equal to the total of the expenditure budgets at the reporting category level.

Budgets for grants are independent from and in addition to appropriations, expense budgets, and revenue budgets established for financial accounting. The normal appropriation and expense budget controls are always enforced on accounting transactions. The Grant Accounting user can activate the additional grant budget control at the reporting category level by selecting the Available Funds flag on Screen 2 of the Federal Aid Master (FM) transaction.

### **14.5.1 Grant Accounting Budgets Policies**

The following policy applies to Grant Budgets:

- It will be the responsibility of agency Grant Accounting users to establish and maintain the budgets for their grants.

## 14.6 Grant Processing Overview

This section provides a discussion of federal aid and accounting transaction processing for Grant Accounting.

1. **Set up Reporting Categories on RPTG**

The agency will determine the reporting category values and names they want to use. After deciding the reporting category numbers, ensure that these values are set up on the Reporting Category Table (RPTG). If these values are not set up, add them to the RPTG table. A screen print of the RPTG table with field descriptions may be found in Chapter 2 of this manual.

2. **Set up Federal Aid Agency Table (FEAG)**

If a Federal Aid Agency Code will be used on the grant, the agency will determine the federal agency code values, the federal agency names, and short names, and ensure that these values are set up on the Federal Aid Agency Table (FEAG). If these values are not set up, the agency is required to send a written request to OSRAP, outlining the addition to the table. OSRAP will add or change information for the agency. For more information on the FEAG table, refer to Chapter 14 Section 14.12.3

3. **Set up Federal Aid Status Table (FAST)**

When establishing a ne grant, a valid status code must be coded on the Federal Aid Master transaction. The agency will determine the status code values and the description of the status and ensure that these values are set up on the Federal Aid Status Table (FAST). If these values are not set u, the agency is required to send a written request, to OSRAP, outlining additions or changes to the FAST table. For more information on the FAST table, refer to Chapter 14. Section 14.12.2.1

4. **Set Federal Aid Control options on the Fund/Agency Table (FAGY)**

The Fund/Agency Table (FAGY) contains control options concerning the Federal Aid Management Subsystem. The agency will determine the fields will be set up, but OSRAP will maintain the FAGY table. For more information on the FAGT table, see Chapter 4

Section 14.11.

5. **Establish Grant with Federal Aid Master Transaction (FM)**

To establish grant information in the Federal Aid Management Subsystem, a Federal Aid Master Transaction (FM) must be entered. This transaction will establish valid Federal Aid Numbers, grant information, and grant budgets in the system. Grants are not bound by the same fiscal year as the organization fiscal year. The fiscal year entered can extend over more than on year. When entering the FM transaction, the agency will enter a start and end date for the grant. The grant will remain open for activity until the end date has passed. When entering the end date, the agency should consider the 45 day close period

when expenditures can be processed against the grant. The end date should include this period. The FM transaction is discussed in further in this manual in Chapter 14 Section 14.14.1.1.

6. **Establish different accounting distributions on the Federal Aid Inference Table (FAIT)**

The Federal Aid Inference Table (FAIT) is used to establish the different accounting distributions that can be used to charge expenditures or report revenues to a grant. All Level 1 organizations the agency will use in connection with this grant should be entered on the FAIT table. The agency will be responsible for entering each accounting distribution they will use on this table. The FAIT entries are important as they will link the Grant subsystem to the GFS accounting system, and the reporting categories to the grant. If the FAIT entry is omitted, transactions will process with a warning "FAIT Entry Missing", and the transaction will not be tracked to the grant. For more information on the FAIT table, refer to Chapter 14 Section 14.12.4

7. **Establishing the Charge Class Reference Table (CHRG)**

The Charge Class Reference Table (CHRG) is used to establish classes of goods and services and assign each a standard cost or rate per unit. The Federal Aid Charge (FX) program uses these codes to compute indirect charges. The agency will determine the charge classes and rate for each item then add or change an item on the CHRG table, For more information on the CHRG table, see Section 14.12.5.3.

8. **Other Tables affected by Federal Aid Transactions**

Following is a list of table s and a brief overview of the tables, updated by Federal Aid Transactions and used for informational purposes during the life of the grant.

- a) **Agency Federal Aid Table (AGFA) & (AGF2)**- These tables record financial and descriptive information about grants. The table is organized by agency and Federal Aid number.
- b) **Federal Aid Budget Line (FBLT)**- This table provides the means to plan and control grant spending.
- c) **Federal Aid Fiscal Year Table (FFFY)**-This table provides summaries of grant data by grant fiscal year and quarter.
- d) **Government-Wide Federal Aid Table (GVFA)**- This table provides the mans to accumulate several pieces of block grant, administered by more than one agency within a department.

For more information on the Federal Aid Tables, refer to the Online Features Guide.

### **14.6.1 Grant Processing Policies**

The following policies apply to Federal Aid processing in GFS:

- It will be the responsibility of agency Grant Accounting users to input the Federal Aid Master transactions to establish valid grants and related data.
- It will be the responsibility of agency users to enter revenue and expenditure transactions into GFS.

### **14.7 Multi-Year/Full Cost Overview**

This section provides a discussion of multi-year and full cost capabilities when using the Federal Aid Management subsystem.

Most grants are not bound by the same state budget fiscal year as the State and/or may extend over more than one year. GFS provides for a grant fiscal year independent of the State's fiscal year.

When a grant is established in the Federal Aid Management subsystem, start and end dates are entered for the grant. Until the end date has passed, the grant will remain open and eligible for activity. The end date is not constrained by the state fiscal year and may be several years in the future. The end date of the grant should include the period allowed for processing expenditure after the actual close date. For example, the grant end date is September 30 but payments are allowed for 45 days to process expenditures incurred during the life of the grant, the end date should be November 15.

The grant fiscal year is identified when the grant is established in the Federal Aid Management subsystem. It is defined by identifying the calendar month in which the fiscal year starts. Thus, if a grant fiscal start month of 10 (October) is entered, the grant fiscal year is defined as calendar month 10 of the current year through calendar month 9 of the following year (October through September).

The recording of indirect, overhead charges, and allocated costs is accomplished using the Federal Aid Charge (FX) transaction. This transaction posts these costs to the federal aid inception-to-date detail ledger only and does not post them to the general ledger, since the costs were not paid directly. The usage of the Federal Aid Charge transaction allows costs such as local match to be charged to the grant with no accounting impact on the general ledger.

### 14.7.1 Multi-Year/Full Cost Policies

The following policies apply to Multi-Year/Full Cost:

- Agencies using Grant Accounting will be responsible for determining the length of time a grant can have transactions recorded to it, and closing the grant when it has ended.
- It is the responsibility of the agencies to record the to full costs to a grant and to ensure that the transactions are correct.

## 14.8 Grant Accounting Controls Overview

This section discusses the various controls used by Grant Accounting, both when the grant is established and when editing and processing transactions.

The controls for Federal Aid Management are found in the Federal Aid Master (FM) transaction and the Fund/Agency (FAGY) table. Additionally, the Agency Master Reference (AGCY) table has optional flags that are NOT federal aid-specific but can be used to control the use of reporting category. The various transaction and tables used to set these controls include:

- Federal Aid Master (FM) Transaction
  - Start/End Date
  - Funds Availability Edit (at Reporting Category Level)
  - Reporting Category Status
- Fund/Agency (FAGY) Table
  - Federal Aid Object Class Option
  - Federal Aid Activity Option
  - Federal Aid Revenue Class Option
  - Federal Aid Organization Option
- Agency Master Reference (AGCY) Table
  - Flag to require reporting category to be coded on spending transactions
  - Flag to require reporting category to be coded on revenue transactions

Another control feature in GFS for the Federal Aid Management subsystem is the Federal Aid Inference (FAIT) table. This table establishes the different accounting distributions that will be allowed to post to the Federal Aid Management subsystem.

It should be noted that the Federal Aid Management subsystem controls work in conjunction with other controls in GFS. For example, appropriations and expense budgets are still active in the system and work



in conjunction with the budget line expenditure controls.

### **14.8.1 Grant Accounting Control Policies**

The following policies apply when setting up the Grant Accounting controls:

- Agency-wide controls will be entered into the system by OSRAP.
- It will be the responsibility of agency Grant Accounting users to determine which controls will be implemented on a grant-by-grant basis. The individual agencies will enter these controls when the grant is established in GFS.

## **14.9 Establishing Controls Specific to a Grant Overview**

There are three basic control elements on the Federal Aid Master (FM) transaction.

These are:

- Start/end date
- Funds availability edit
- Reporting category status

### *Start/End Date*

The Federal Aid Master (FM) transaction has a start/end date field which allows the user to code those dates for which the grant is active. Transactions cannot be posted to a grant if the end date has passed or before the start date is reached. If the end date has passed and the agency still desires to post transactions to that grant, then a modification to the grant can be performed to extend the end date.

### *Funds Availability Edit*

Budgetary control for a grant is performed at the reporting category level. The control is specified as being "Y" (full control) or "N" (no control) by setting the "Available Funds" flag at the reporting category level when the Federal Aid Master (FM) transaction is processed.

If "full control" is selected, then expenditure transactions will reject if they exceed the budget amount established for the reporting category. If "no control" is selected, then expenditure transactions will not reject if they exceed the budgeted amount.

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### *Reporting Category Status*

Grant budget lines are made active or inactive at the reporting category level. An entire grant cannot be made inactive unless all reporting categories are made inactive or the end date is changed to a date that has already passed.

The reporting category is selected by placing an "O" (Open) in the appropriate field. If "C" is entered (Closed), the reporting category is inactive. If the reporting category is inactive, then transactions cannot be posted to it.

### **14.9.1 Establishing Controls Specific to a Grant Procedures**

<b>Responsibility</b>	<b>Action</b>
Agency	Determines how the controls will be established for the grant. Sets these controls on the Federal Aid Master (FM) transaction.  Processes the Federal Aid Master (FM) transaction to establish the grant and establish controls.

### **14.10 Grant Accounting Controls - Agency Master (AGCY) Table Overview**

The Agency Master Reference (AGCY) table contains two reporting category control options: the "Reporting Category Spending" option and the "Reporting Category Revenue" option. These options control, by agency and transaction category, whether a reporting category code is required on each transaction's accounting distribution. A transaction category is either revenue or spending. The option is set for each agency, by transaction category, and the choices recorded in the Agency table. Options available under each transaction category are listed below.

#### *Reporting Category Spending Option*

This option allows agencies to require the coding of reporting categories on expenditure transactions. Note that under the spending transaction category, coding requirements affect all subsequent transactions in the document processing chain. For example, choosing the "pre-encumbrance" option implies that reporting category is required on pre-encumbrance, encumbrance and expenditure transactions; the "encumbrance" option covers encumbrance as well as expenditure transactions.

Valid choices for Reporting Category Spending Option are:

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"Optional"	Reporting Category is optional on all spending transactions.
"Pre-Encumbrance"	Reporting Category is required on pre-encumbrance transactions (RQ).
"Encumbrance"	Reporting Category is required on encumbrance transactions (PO, QO).
"Expenditure"	Reporting Category is required on expenditure transactions (PV, MW, CR, JVs, Account Types 22, 23, and 24).
"Default"	Defaults to "Optional."

### *Reporting Category Revenue Option*

This option allows agencies to require the coding of reporting categories on revenue transactions.

- If "Y," then a reporting category is required on revenue transactions.
- If "N," then a reporting category is not required on revenue transactions.

### **14.10.1 Establishing Reporting Category Spending/Revenue Options on the Agency Master (AGCY) Table Procedures**

<b>Responsibility</b>	<b>Action</b>
OSRAP	Performs initial set-up of the control options on the Agency Master Reference (AGCY) table as follows: <ul style="list-style-type: none"><li>· "Reporting Category Spending" option is set to "O" (Optional).</li><li>· "Reporting Category Revenue" option is set to "N" (Not Required).</li></ul>

**NOTE:** The Grant Accounting controls on the Agency (AGCY) table offer additional flexibility. However, the State has defined the above control options and may elect to change these options at a later date as more users become familiar with the features of this subsystem.

For additional information concerning the "**Agency Set-Up Request Form**" (FORM AGCY), refer to the General Accounting - Account Code Structure, Section 2.4.7.3, of this manual.

## 14.11 Grant Accounting Controls - Fund/Agency (FAGY) Table Overview

The Fund/Agency Master Reference (FAGY) table contains control options concerning the Federal Aid Management subsystem. The following options will be set by OSRAP, but the decision on how one of these options is set is determined by the individual agency

The control options on the Fund/Agency (FAGY) table are as follows:

- Federal Aid Indicator Option
- Federal Aid Object Class Option
- Federal Aid Activity Option
- Federal Aid Revenue Class Option
- Federal Aid Organization Option

These options are explained below.

### *Federal Aid Indicator Option*

This option defines whether the Federal Aid Management subsystem can be used by a particular fund/agency combination. It is recorded in the Fund/Agency (FAGY) table by inserting a "Y" or "N" in the field, and means the following:

- If "Y," the fund/agency can use (optional) the Federal Aid Management subsystem.
- If "N," the fund/agency cannot use the Federal Aid Management subsystem.

When a reporting category is coded on a GFS transaction, the Federal Aid Number (grant number) will be inferred from the Federal Aid Inference (FAIT) table via the transaction's accounting distribution. The Federal Aid Inference table lists the valid accounting distributions that relate to each grant. The accounting distribution, or coding strip, used to infer the Federal Aid Number from the Federal Aid Inference (FAIT) table is determined by the manner in which the following options are set on the Fund/Agency table:

- Federal Aid Object Class Option
- Federal Aid Activity Option
- Federal Aid Revenue Class Option
- Federal Aid Organization Option

Each of these options is discussed separately below.

### *Federal Aid Organization Option*

This option defines the level of organization that will be required as part of the valid accounting distributions listed on the Federal Aid Inference table. The option is set on the Fund/Agency table as

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follows:

One of the following three options may be entered:

"Appropriation  
Level"

The level one organization associated with the organization coded on the transaction will be required on the Federal Aid Inference table. Federal Aid Object Class Option

### *Federal Aid Object Class Option*

This option determines whether object class will be required as part of the valid accounting distributions listed on the Federal Aid Inference (FAIT) table. The option is set on the Fund/Agency (FAGY) table by inserting a "Y" in the field.

- If "Y," then object class will be required on the Federal Aid Inference table.
- If "N," then object class cannot be entered on the Federal Aid Inference table.

### *Federal Aid Activity Option*

This option determines whether activity code will be required as part of the valid accounting distributions listed on the Federal Aid Inference (FAIT) table. The option is set on the Fund/Agency (FAGY) table by inserting a "Y" or "N" in the field.

- If "Y," then activity will be required on the Federal Aid Inference table.
- If "N," then activity cannot be entered on the Federal Aid Inference table.

### *Federal Aid Revenue Class Option*

This option determines whether revenue class will be required as part of the valid accounting distributions listed on the Federal Aid Inference table. The option is set on the Fund/Agency table by inserting a "Y" or "N" in the field.

- If "Y," then revenue class will be required on the Federal Aid Inference table.
- If "N," then revenue class cannot be entered on the Federal Aid Inference table.

"Expense or Revenue" The expense or revenue budget organization will be required on the Federal Aid

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Inference table.

"Organization"            A low level organization will be required on the Federal Aid Inference table.

If left blank, the system will default to "Organization."

### 14.11.1 Establishing Control Options on the Fund/Agency (FAGY) Table Control Agency Procedures

Responsibility	Action
OSRAP	Performs initial set-up of the control options on the Fund/Agency (FAGY) table as follows:  "Federal Aid Indicator, option determined by the agency "Federal Aid Organization" option set to "A" (Appropriation Level). "Federal Aid Object Class" option set to "N" (No). "Federal Aid Activity" option set to "N" (No). "Federal Aid Revenue Class" option set to "N" (No).

**NOTE:** The Grant Accounting controls on the Fund/Agency (FAGY) table offer additional flexibility. However, OSRAP has defined the above control options and may elect to change these options at a later date as more users become familiar with the features of this subsystem.

For additional information concerning the "**Fund/Agency Set-Up Request Form**" (FORM FAGY), refer to the General Accounting - Account Code Structure, Section 2.4.13.3, of this manual.

## 14.12 Grant Accounting User-Maintained Tables Overview

The GFS Federal Aid Management subsystem has four user-maintained tables and five system-maintained tables in addition to those required in the basic GFS system for financial accounting. The system-maintained tables are updated automatically whenever transactions are entered into GFS. For more information about these tables, see the *GFS Online Features* guide, *Appendix B*. The user-maintained tables are described below.

The Federal Aid Management subsystem user-maintained tables are:

- **Federal Aid Status (FAST) Table** - lists each Federal Aid Status code, along with the Status Name and Status Short Name. It contains predefined valid codes which are used

to indicate the status of grants.

- **Federal Aid Agency (FEAG) Table** - lists each grantor from whom the State receives grant funds, along with the grantor's two-digit federal agency code.
- **Federal Aid Inference (FAIT) Table** - establishes the different accounting distributions that will be used to access the Federal Aid subsystem. The entries are necessary to link the grant subsystem to the accounting system.
- **Charge Class (CHRG) Table** - establishes different classes of goods and services and assigns each a standard cost or rate per unit. It is keyed by fiscal year and charge class code.
- **Reporting Category Master (RPTG) Table** - defines valid Reporting Category codes and provides Reporting Category descriptions for reports.

**NOTE:** The Federal Aid Management system-maintained tables are described beginning with Section 14.13.1.1.

### 14.12.1 Grant Accounting User-Maintained Tables Policies

The following policies apply when establishing the Grant Accounting user-maintained tables:

- It will be the responsibility of the agency Grant Accounting users to input and maintain the data on the Reporting Category (RPTG) table and the Federal Aid Inference (FAIT) table. Agencies will also update and maintain charge class (CHRG) table.
- It will be the responsibility of OSRAP to maintain the data on the Federal Aid Agency (FEAG) table, and the Federal Aid Status (FAST) table.

### 14.12.2 Federal Aid Status (FAST) Table Overview

The Federal Aid Status (FAST) table lists each Federal Aid Status code, along with the Status Name and Status Short Name. This table contains predefined valid codes which are used to indicate the status of grants.

When establishing a new grant, a valid status code must be coded on the Federal Aid Master transaction. These grant level status codes are used for information purposes only. The status code will not be used in determining whether revenues and expenditures can be charged to a grant. For all reporting category codes tied to a grant, the "Reporting Category Status" controls transaction processing. If the "Reporting

Category Status" is set to "C" (Closed), no transactions will process. If the "Reporting Category Status" is set to "O" (Open), transactions will process in GFS.

#### **14.12.2.1 Federal Aid Status (FAST) Table Control Agency Procedures**

For the initial entry or modification of the Federal Aid Status (FAST) table.

<b>Responsibility</b>	<b>Action</b>
Agency	<p>Determines the status code values and the description of the status to be added to the table for new entries and ensures that these codes are not already on the table. For the modification of an existing entry, the only data that can be modified is the status name and status short name.</p> <p>To add or change an existing status code, Agency sends a letter to OSRAP outlining the addition or change.</p>
OSRAP	<p>When a written request to add or change an existing status code is received, reviews for completeness. If either the addition or modification can be made, updates the table and notifies the requestor that the entry is completed. If the addition or modification cannot be made, notifies the requestor and explains the reason.</p>

#### **14.12.2.2 Agency-Specific Procedures for the Federal Aid Status (FAST) Table**



### 14.12.2.3 Federal Aid Status (FAST) Table Screen Print and Field Descriptions

A screen print of the Federal Aid Status (FAST) table is pictured below, see the online Features Guide for field descriptions.

#### Federal Aid Status (FAST)

ACTION: . TABLEID: FAST USERID: .....		FAID STATUS TABLE	
KEY IS FAID STATUS CODE			
	STATUS CODE	STATUS DESCRIPTION	SHORT NAME
01-	..	.....	.....
02-	..	.....	.....
03-	..	.....	.....
04-	..	.....	.....
05-	..	.....	.....
06-	..	.....	.....
07-	..	.....	.....
08-	..	.....	.....
09-	..	.....	.....
10-	..	.....	.....
11-	..	.....	.....
12-	..	.....	.....
13-	..	.....	.....
14-	..	.....	.....
15-	..	.....	.....

(FAST) table field descriptions are as follows.

The Federal Aid Status (FAST) table field descriptions are as follows.

The Federal Aid Status (FAST) table is a user-maintained table. The FAST table lists each Federal Aid Status Code, along with the status description and status short name. This table contains predefined valid codes which are used to indicate the status of grants. The user defines the various valid codes prior to creation of the Federal Aid Master. When establishing a new grant, a valid status code must be coded on the Federal Aid Master. These status codes are used in determining whether revenues and expenditures charged to a grant will be accepted by GFS.

STATUS CODE	Required. Enter the one or two-character status indicator code.
STATUS DESCRIPTION	Optional. However, there will be no descriptions on reports for this code if this field is left blank.
SHORT NAME	Optional. Enter the name that you want to appear on reports when there is not enough room for the full name.

### 14.12.3 Federal Aid Agency (FEAG) Table Overview

The Federal Aid Agency (FEAG) table lists each grantor from whom the State receives grant funds, along

with the grantor's two-digit federal agency code.

The Federal Agency code is used to reference the grantor. The reference is established when the Federal Aid Master (FM) transaction is processed. The two-digit federal agency field is coded as the first two digits in the Federal Catalog Number field on the FM transaction. This code is used for inquiry and/or adhoc reporting purposes only.

### **14.12.3.1 Federal Aid Agency (FEAG) Table Policies**

The following policies apply to the Federal Aid Agency (FEAG) table in GFS.

- The Federal Aid Agency (FEAG) table will be established and maintained by OSRAP.

### **14.12.3.2 Federal Aid Agency (FEAG) Table Control Agency Procedures**

For the initial entry or modification of the Federal Aid Agency (FEAG) table.

<b>Responsibility</b>	<b>Action</b>
Agency	Determines the federal agency code values, the federal agency names, and short names to be added to the table for new entries and ensures that these values are not already on the table. For the modification of an existing entry, the only data that can be modified is the federal agency name and short name. To add or change an existing status code, send a letter to OSRAP outlining the addition or change.
OSRAP	When a written request to add or change an existing federal agency code is received, reviews for completeness. If either the addition or modification can be made, updates the table and notifies the requestor that the entry is completed. If the addition or modification cannot be made, notifies the requestor and explains the reason.

### **14.12.3.3 Agency-Specific Procedures for the Federal Aid Agency (FEAG) Table**

### 14.12.3.4 Federal Aid Agency (FEAG) Table Screen Print and Field Descriptions

A screen print of the Federal Aid Agency (FEAG) table is pictured below, see the On-line features manual for field descriptions.

#### Federal Aid Agency (FEAG)

ACTION: . TABLEID: FEAG USERID: .....			
FEDERAL AGENCY TABLE			
KEY IS FEDERAL AGENCY CODE			
	FEDERAL		
	AGENCY CODE	FEDERAL AGENCY NAME	SHORT NAME
	-----	-----	-----
01-	..	.....	.....
02-	..	.....	.....
03-	..	.....	.....
04-	..	.....	.....
05-	..	.....	.....
06-	..	.....	.....
07-	..	.....	.....
08-	..	.....	.....
09-	..	.....	.....
10-	..	.....	.....
11-	..	.....	.....
12-	..	.....	.....
13-	..	.....	.....
14-	..	.....	.....

The field descriptions for the Federal Aid Agency (FEAG) table are as follows.

The Federal Aid Agency (FEAG) table is a user-maintained table. The FEAG table lists each grantor from whom the government receives grant funds, along with its two-digit federal agency code. The federal agency code is used for convenience in referencing the grantor.

F E D E R A L  
AGENCY  
CODE

Required. Enter the federally assigned code for this agency.

F E D E R A L  
AGENCY  
NAME

Optional. However, there will be no descriptions on reports for this code if this field is left blank.

SHORT NAME

Optional. Enter the name that you want to appear on reports when there is not enough room for the full name.

### 14.12.4 Federal Aid Inference (FAIT) Table Overview

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The Federal Aid Inference (FAIT) table is used to establish the different accounting distributions that can be used to charge expenditures or report revenue to a particular grant. If the "Federal Aid Indicator Option" on the Fund/Agency (FAGY) table is set to "Y" (Yes), then documents coded with that fund/agency and a reporting category will be validated against the Federal Aid Inference table.

The accounting distribution, or coding block, used to infer the Federal Aid Number from the Federal Aid Inference table is determined by the manner in which the following options are coded on the Fund/Agency (FAGY) table:

- Federal Aid Organization Option
- Federal Aid Object Class Option
- Federal Aid Activity Option
- Federal Aid Revenue Class Option

See Section 14.11.2 for control option values on the Fund/Agency (FAGY) table.

When an expenditure or revenue transaction is processed with a reporting category code and the Federal Aid indicator option on the Fund/Agency (FAGY) table has been set to "Y," GFS will look to the Federal Aid Inference table to determine if the accounting distribution coded on the transaction should post to a grant.

If the accounting distribution entered on the transaction for the reporting category matches a FAIT table entry, the transaction will accept and update the grant tables and ledgers. If the accounting distribution is not valid then GFS will still accept the transaction although the warning appears, "FAIT Entry Missing."

For further information concerning the Federal Aid Inference (FAIT) table, refer to the previous policy concerning the Fund/Agency (FAGY) table. Additional information can be obtained by referring to the Grant Accounting - User Maintained Tables - Federal Aid Inference (FAIT) Table - Field Descriptions section in this manual.

### 14.12.4.1 Federal Aid Inference (FAIT) Table Control Agency Procedures

For the initial entry or modification of the Federal Aid Inference (FAIT) table.

Responsibility	Action
Agency	The coding combinations will be controlled by the four Federal Aid options selected on the Fund/Agency (FAGY) table. For information pertaining to the Fund/Agency table refer to the Grant Accounting Controls - Fund/Agency Table Policies section in this manual. (See Section 2.3.13.2.)

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Determines all coding combinations required for each reporting category code within a grant. Inputs the initial coding combinations into the Federal Aid Inference (FAIT) table.

To modify an existing entry on the Federal Aid Inference (FAIT) table, the entry must first be deleted then re-entered, unless the only change is to the Federal Aid Number.

### 14.12.4.2 Agency-Specific Procedures for the Federal Aid Inference (FAIT) Table

### 14.12.4.3 Federal Aid Inference (FAIT) Table Screen Print and Field Descriptions

A screen print of the Federal Aid Inference (FAIT) table is pictured below, followed by field descriptions.

#### Federal Aid Table (FAIT)

ACTION: . TABLEID: FAIT USERID: .....							FEDERAL AID INFERENCE TABLE				
KEY IS FY, EXP/REV IND, FUND, AGCY, ORGN, ACTV, APPR, OBJ/REV CLS, RPTG CAT											
FY	EXP/ REV	FUND	AGCY	ORGN	ACTV	APPR	OBJ/REV CLASS	RPTG CAT	FED AID NUM	CMIA EXP	
01-	..	.	...	...	...	...	...	...	.....	.	
02-	..	.	...	...	...	...	...	...	.....	.	
03-	..	.	...	...	...	...	...	...	.....	.	
04-	..	.	...	...	...	...	...	...	.....	.	
05-	..	.	...	...	...	...	...	...	.....	.	
06-	..	.	...	...	...	...	...	...	.....	.	
07-	..	.	...	...	...	...	...	...	.....	.	
08-	..	.	...	...	...	...	...	...	.....	.	
09-	..	.	...	...	...	...	...	...	.....	.	
10-	..	.	...	...	...	...	...	...	.....	.	
11-	..	.	...	...	...	...	...	...	.....	.	
12-	..	.	...	...	...	...	...	...	.....	.	
13-	..	.	...	...	...	...	...	...	.....	.	
14-	..	.	...	...	...	...	...	...	.....	.	

## GRANT ACCOUNTING

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The Federal Aid Inference (FAIT) table is a user-maintained table. The FAIT table is used to establish the different accounting distributions that will be used to access the Federal Aid System. It is keyed by the full accounting distribution prefixed by the Expense/Revenue indicator. The Expense/Revenue indicator identifies whether the FAIT table entry is to be used by expense or revenue documents. Only accounting documents coded with a reporting category will be referenced against the FAIT table.

FY	Required. The last two digits of the budget fiscal year.
EXP/REV	Required. Enter either an "E" for expense documents or an "R" for revenue documents.
FUND	Required. The appropriate fund code from the FUND table.
AGCY	Required. Enter a valid agency from the AGCY table.
ORGN	Required. Enter the appropriation level organization. (This is the organization option selected on the Fund Agency (FAGY) table).
ACTV	This field is not used at this time. Required if the associated expense budget activity option or federal aid activity option is not set to 'N'.
APPR	Required. Enter the appropriation unit that is valid with the organization.
OBJ/REV CLASS	This field is not used at this time. (This is the object/revenue class option selected on the Fund Agency (FAGY) table).
RPTG CAT	Required. Enter a reporting category code from the FM document.
FED AID NUMBER	Required. Enter the federal aid number to be inferred from the entered accounting distribution (agency, organization, and reporting category).

### 14.12.5 Charge Class Reference (CHRG) Table Overview

The Charge Class Reference (CHRG) table is used to establish classes of goods and services and assign each a standard cost or rate per unit. It is keyed by fiscal year and charge class code. The Federal Aid Charge (FX) program uses these codes to compute indirect charges by multiplying the units of goods or services by the standard rate defined on the Charge Class Reference (CHRG) table.

#### 14.12.5.1 Charge Class Reference (CHRG) Table Control Agency Procedures

For the initial entry or modification of the Charge Class (CHRG) table.

Responsibility	Action
Agency	Determines the charge classes and standard rate for each item that will be used for standard charging on the Federal Aid Charge (FX) transaction.

#### 14.12.5.2 Agency-Specific Procedures for the Charge Class Reference (CHRG) Table

### 14.12.5.3 Charge Class Reference (CHRG) Table Screen Print and Field Descriptions

A screen print of the Charge Class (CHRG) table is pictured below, followed by Guide for field descriptions.

#### Charge Class Table (CHRG)

ACTION: . TABLEID: CHRG USERID: .....						
CHARGE CLASS TABLE						
KEY IS FISC YEAR, CHARGE CLASS						
FY	CHARGE CLASS	CHARGE CLASS NAME	STANDARD RATE	ACCT TYPE	ACCOUNT	
--	----	-----	-----	----	-----	
01-	..	...	.....	..	.....	..
02-	..	...	.....	..	.....	..
03-	..	...	.....	..	.....	..
04-	..	...	.....	..	.....	..
05-	..	...	.....	..	.....	..
06-	..	...	.....	..	.....	..
07-	..	...	.....	..	.....	..
08-	..	...	.....	..	.....	..
09-	..	...	.....	..	.....	..
10-	..	...	.....	..	.....	..
11-	..	...	.....	..	.....	..
12-	..	...	.....	..	.....	..
13-	..	...	.....	..	.....	..
14-	..	...	.....	..	.....	..

The Charge Class (CHRG) table is a user-maintained table. The CHRG table is used to establish different classes of goods and services and assign each a standard cost or rate per unit. It is keyed by fiscal year and charge class code. The Federal Aid Charge program uses these codes to compute indirect charges by multiplying the units of goods or services by the standard rate defined on the Charge Class Reference Table. This table is shared by the Job Cost Accounting and Project Management subsystems.

FY	Required. Entered the last two digits of applicable fiscal year.
CHARGE CLASS	Required. Enter a unique code identifying the class of good or service
CHARGE CLASS NAME	Optional, but no description will appear on reports if left blank. Up to 30 characters may be entered to describe the good or service. May be used to indicate the unit of measurement to which the standard rate applies (e.g., rate per hour or rate per day).
STANDARD RATE	Required. Enter the cost per unit (dollars and cents). Value may not be greater than 9999999, if entered without a decimal point (format routine will insert with 4 decimal places assumed) or value must be entered with 4 decimal places.



The rate will be multiplied by the number of units coded on a federal aid charge transaction to compute the full cost to be charged to the grant.

ACCT TYPE	Not used in the Federal Aid system.
ACCOUNT	Not used in the Federal Aid system.

### **14.12.6 Reporting Category (RPTG) Table Overview**

The Reporting Category (RPTG) table is fully described in Chapter 2 of this manual.

#### **14.12.6.1 Reporting Category (RPTG) Table Control Agency Procedures**

For the initial entry or modification of the Reporting Category (RPTG) table.

<b>Responsibility</b>	<b>Action</b>
Agency	Determines the fiscal year, the agency code values, the reporting category values, the reporting category names and percentages to be added to the table for new entries and ensures that these values are not already on the Reporting Category (RPTG) table. For the modification of an existing entry, the only data elements that can be modified are the reporting category name and percents.
	Inputs the initial entries to the Reporting Category (RPTG) table. As changes are identified to existing reporting categories, makes the modification entries. The reporting categories will be automatically rolled to each new fiscal year by the system. Agencies should add any new reporting categories each fiscal year and if applicable delete any which rolled and are no longer required.

A screen print of the Reporting Category (RPTG) table with field descriptions may be found in Chapter 2 of this manual. See Section 2.4.33.2.

#### **14.12.6.2 Agency-Specific Procedures for the Reporting Category (RPTG) Table**

### **14.13 Federal Aid Management System-Maintained Tables Overview**

The GFS Federal Aid Management subsystem has five system-maintained tables. The system maintained tables are listed below.

- Agency Federal Aid (Financial) (AGFA) table
- Agency Federal Aid (Descriptive) (AGF2) table
- Federal Aid Budget Line (FBLT) table
- Federal Aid Fiscal Year (FFFY) table
- Government-Wide Federal Aid (GVFA) table

Detailed descriptions and field by field explanations for each table can be found in the *GFS Online Features Guide, Appendix B*.

#### **14.13.1 Agency Federal Aid (AGFA) Table (Financial) Overview**

The Agency Federal Aid (AGFA) table maintains financial information about grants. The table is organized by Agency and Federal Aid Number. This table is for inquiry purposes only. Lines are added to this table when a new grant is accepted by GFS via the Federal Aid Master (FM) transaction.

Federal Aid Title, Federal Aid Status, and Estimated Revenue Source fields are modified by using the Federal Aid Master (FM) transaction. All other fields are updated by expenditure and revenue accounting transactions and provide inception-to-date information.

##### **14.13.1.1 Agency Federal Aid (AGFA) Table (Financial) Screen Print and Field Descriptions**

The screen print of the Agency Federal Aid (AGFA) Financial table is pictured below, See the On-line Features Guide for field descriptions.

## Agency Federal Aid Table

```

ACTION: . TABLEID: AGFA USERID: .....
*** AGENCY FEDERAL AID INQUIRY ***
KEY IS AGENCY, FED AID NUMBER

      AGENCY: ...      FED AID NO: .....      STATUS:
      TITLE:
      AWARD DATE:

      REVENUE SOURCE   PERCENT   ESTIMATED   ACCRUED   COLLECTED
                        -----
      FEDERAL FUNDS:
      GOVERNMENT FUNDS:
      BOND FUNDS:
      LOCAL/OTHER FUNDS:
      TOTALS:
      ENCUMBERED AMT:
      EXPENDED AMT:
      EXPENDED AMT:
      FED AID CHARGES:
                                     AVAILABLE AMT

```

The Agency Federal Aid Inquiry (AGFA and AGF2) table records financial and descriptive information about grants or sub-grants. In a sub-grant type environment, sub-grant data will be maintained on this table; otherwise it will maintain data for the grants as a whole. The table is organized by agency and Federal Aid identifier. Because of the large amount of information, two screens are available for viewing the data. The first screen contains revenue and spending data; the second screen details descriptive and positional data for the grant.

This table is read only. Lines are added to this table when a new grant is accepted by GFS via the Federal Aid Master (FM) document. Lines are modified by submitting an FM transaction and by expenditure and revenue accounting transactions.

AGENCY	Key field. The agency responsible for the grant or sub-grant.
FED AID NO	Key field. Federal Aid Identifier assigned by the clearinghouse which uniquely identifies the grant.
TITLE	Title of the grant.
STATUS	The code from the Federal Aid Status (FAST) table.
AWARD DATE	Date the grant was awarded.
PERCENT REVENUE SOURCE:	The percentage breakdown between the four types of revenue funding the grant.
FEDERAL FUNDS GOVERNMENT	

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FUNDS  
BOND FUNDS  
LOCAL/OTHER  
FUNDS

ESTIMATED  
REVENUE  
SOURCE:

The estimated revenue source classified by one or more of the four types of revenue funding the grant.

FEDERAL FUNDS  
GOVERNMENT  
FUNDS  
BOND FUNDS  
LOCAL/OTHER  
FUNDS

ACCRUED  
REVENUE  
SOURCE:

The accrued revenue source classified by one or more of the four types of revenue funding the grant.

FEDERAL FUNDS  
GOVERNMENT  
FUNDS  
BOND FUNDS  
LOCAL/OTHER  
FUNDS

COLLECTED  
REVENUE  
SOURCE:

The revenue collected for this grant classified by one or more of the possible revenue types.

FEDERAL FUNDS  
GOVERNMENT  
FUNDS  
BOND FUNDS  
LOCAL/OTHER  
FUNDS

TOTALS

The total estimated, accrued, and collected revenue amounts.

ENCUMBERED  
AMT

The amount of money encumbered against this grant, (i.e., all outstanding purchase orders).

EXPENDED AMT

The amount of expenditures to this grant, (i.e., all payment

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	vouchers or expenditure journal vouchers recorded against this grant).
EXPENSED AMOUNT	The total amount of all expenses charged to this grant, (for example, issued from inventory).
FEDERAL AID CHARGES	All charges recorded to this grant, (dollars which were expended elsewhere but should be shown in connection with the grant).
AVAILABLE AMT	The remaining unobligated balance of this grant.
<b>Screen Two:</b>	
AGENCY	The agency responsible for the grant or sub-grant.
FED AID NO	Federal Aid Identifier assigned by the clearinghouse which uniquely identifies the grant.
ORGANIZATION	The organization unit responsible for managing the grant.
FED AGENCY	The name of the federal grantor.
FED AID START DATE	The beginning date of the grant.
FED CAT NO	The Federal Catalog Number: A. The first two characters identify the federal agency. B. The last four characters identify the number assigned for this grant to a program by the Federal Office of Management and Budget, as listed in the Catalog of Federal Domestic Assistance (CFDA).
FED AID END DATE	The ending date of the grant.
FED APPR NO	The federal code connecting the grant to a federal appropriation.
LAST ACTION DATE	The date on which the Agency Federal Aid (AGFA) table was last updated.
FED ID NO	Federal Identification Number identifying the grant.
FED FISC YR	

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START PERIOD	The accounting period that represents the start of the federal fiscal year.
CAN NO	The common accounting number identifying the grant.
GOVT-WIDE FED AID NO	The identifying number that connects a group of agency grants to an umbrella grant, i.e., a block grant.
LETTER OF CREDIT NO	The identifying code of a letter of credit connected to the grant.
MAJOR FEDERAL AID NO	An identifying number which notes a relationship between this grant and another grant(s). The connection provides a roll-up facility as does the Government-Wide Federal Aid Identification Number.
LETTER OF CREDIT AMT	The dollar amount of the letter of credit.
CMIA INDICATOR	Indicates whether the grant funds are:  <b>C</b> Cash Management Improvement Act (CMIA) eligible <b>Y</b> Drawdown eligible <b>N</b> Neither CMIA eligible or drawdown eligible  Not being used at this time.
DISALLOWANCE AMOUNT	Any expenditures previously recorded against the grant which have been disallowed by the grantor.
CMIA FUNDING METHOD	Indicates whether the funding method is:  <b>Z</b> zero balance <b>E</b> estimated clearance <b>A</b> average daily clearance <b>P</b> pre-issuance funding <b>R</b> reimbursable funding  Not being used at this time.
CMIA REVENUE SOURCE	The revenue source that the system uses on the CMIA-created

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C M I A	Invoice Input Form (IN), Receivable Input Form (RE), and Cash Receipt Input Form (CR) documents. Not being used at this time.
DRAWDOWN GROUP	The drawdown group with which this grant is associated. Not being used at this time.
CMIA PROV/CUST CODE	The provider or customer code that the system uses on the CMIA-created Invoice Input Form (IN) and Receivable Input Form (RE) documents. Not being used at this time.
CMIA BILLING CODE	The billing code that the system uses on the CMIA-created Receivable Input Form (RE) documents. Not being used at this time.
FTE POSITIONS: FED GOVT BOND LOCAL	The number of positions funded by this grant classified by one or more of the four types of revenue funding the grant, including positions funded in agencies other than the agency responsible for the grant.
CONTACT PERSON	The contact person concerning the grant.
PHONE	The phone number of the contact person.
DESCRIPTION 1 DESCRIPTION 2	A description of the grant.

### 14.13.2 Agency Federal Aid Inquiry (AGF2) Table (Descriptive) Overview

The Agency Federal Aid Inquiry (AGF2) table maintains descriptive information about grants. The table is organized by Agency and Federal Aid Number. This table is for inquiry only. Lines are added to this table when a new grant is accepted by GFS via the Federal Aid Master (FM) transaction to record data entered on the FM. Once the information has been established, it can be modified through the use of the Federal Aid Master (FM) transaction. The fields on the Agency Federal Aid Inquiry (AGF2) table are inferred from the FM transaction document entries.

#### 14.13.2.1 Agency Federal Aid Inquiry (AGF2) Descriptive Table Procedures

The screen print of the Agency Federal Aid Inquiry (AGF2) Descriptive table is pictured below, see the On-line Features Guide for field descriptions

#### Screen Two (AGF2)

```
ACTION: . TABLEID: AGF2 USERID: ..... *** AGENCY
FEDERAL AID INQUIRY ***
KEY IS AGENCY, FED AID NUMBER

      AGENCY: ... FED AID NO: ..... ORGANIZATION:
FED AGENCY:      FED AID START DATE:
FED CAT NO:      FED AID END DATE:
FED APPR NO:      LAST ACTION DATE:
FED ID NO:      FED FISC YR START PERIOD:
CAN NO:      GOVT-WIDE FED AID NO:
LETTER OF CREDIT NO:      MAJOR FEDERAL AID NO:
LETTER OF CREDIT AMT:      CMIA INDICATOR:
DISALLOWANCE AMOUNT: ..... CMIA FUNDING METHOD:
CMIA REVENUE SOURCE:      CMIA DRAWDOWN GROUP:
CMIA PROV/CUST CODE:      CMIA BILLING CODE:

FTE POSITIONS - FED:      GOVT:      BOND:      LOCAL:

CONTACT PERSON:      PHONE:

DESCRIPTION 1:
DESCRIPTION 2:
```

The Agency Federal Aid Inquiry (AGF2) Descriptive table field descriptions are as follows.

The Agency Federal Aid Inquiry (AGFA and AGF2) table records financial and descriptive information about grants or sub-grants. In a sub-grant type environment, sub-grant data will be maintained on this table; otherwise it will maintain data for the grants as a whole. The table is organized by agency and Federal Aid identifier. Because of the large amount of information, two screens are available for viewing the data. The first screen contains revenue and spending data; the second screen details descriptive and positional data for the grant.

This table is read only. Lines are added to this table when a new grant is accepted by GFS via the Federal Aid Master (FM) document. Lines are modified by submitting an FM transaction and by



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expenditure and revenue accounting transactions.

AGENCY	Key field. The agency responsible for the grant or sub-grant.
FED AID NO	Key field. Federal Aid Identifier assigned by the clearinghouse which uniquely identifies the grant.
TITLE	Title of the grant.
STATUS	The code from the Federal Aid Status (FAST) table.
AWARD DATE	Date the grant was awarded.
PERCENT REVENUE SOURCE:	The percentage breakdown between the four types of revenue funding the grant.
FEDERAL FUNDS GOVERNMENT FUNDS BOND FUNDS LOCAL/OTHER FUNDS	
ESTIMATED REVENUE SOURCE:	The estimated revenue source classified by one or more of the four types of revenue funding the grant.
FEDERAL FUNDS GOVERNMENT FUNDS BOND FUNDS LOCAL/OTHER FUNDS	
ACCRUED REVENUE SOURCE:	The accrued revenue source classified by one or more of the four types of revenue funding the grant.
FEDERAL FUNDS GOVNMT FUNDS BOND FUNDS LOCAL/OTHER FUNDS	

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COLLECTED  
REVENUE  
SOURCE:

The revenue collected for this grant classified by one or more of the possible revenue types.

FEDERAL FUNDS  
GOVNMT FUNDS  
BOND FUNDS  
LOCAL/OTHER  
FUNDS

TOTALS

The total estimated, accrued, and collected revenue amounts.

ENCUMBERED  
AMT

The amount of money encumbered against this grant, (i.e., all outstanding purchase orders).

EXPENDED AMT

The amount of expenditures to this grant, (i.e., all payment vouchers or expenditure journal vouchers recorded against this grant).

EXPENSED  
AMOUNT

The total amount of all expenses charged to this grant, (for example, issued from inventory).

FEDERAL AID  
CHARGES

All charges recorded to this grant, (dollars which were expended elsewhere but should be shown in connection with the grant).

AVAILABLE AMT

The remaining unobligated balance of this grant.

**Screen Two:**

AGENCY

The agency responsible for the grant or sub-grant.

FED AID NO

Federal Aid Identifier assigned by the clearinghouse which uniquely identifies the grant.

ORGANIZATION

The organization unit responsible for managing the grant.

FED AGENCY

The name of the federal grantor.

FED AID START  
DATE

The beginning date of the grant.

FED CAT NO

The Federal Catalog Number:

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	A. The first two characters identify the federal agency.
	B. The last four characters identify the number assigned for this grant to a program by the Federal Office of Management and Budget, as listed in the Catalog of Federal Domestic Assistance (CFDA).
FED AID END DATE	The ending date of the grant.
FED APPR NO	
LAST ACTION DATE	The federal code connecting the grant to a federal appropriation.
FED ID NO	The date on which the Agency Federal Aid (AGFA) table was last updated.
FED FISC YR START PERIOD	Federal Identification Number identifying the grant.
CAN NO	The accounting period that represents the start of the federal fiscal year.
GOVT-WIDE FED AID NO	The common accounting number identifying the grant.
LETTER OF CREDIT NO	The identifying number that connects a group of agency grants to an umbrella grant, i.e., a block grant.
MAJOR FEDERAL AID NO	The identifying code of a letter of credit connected to the grant.
LETTER OF CREDIT AMT	An identifying number which notes a relationship between this grant and another grant(s). The connection provides a roll-up facility as does the Government-Wide Federal Aid Identification Number.
CMIA INDICATOR	The dollar amount of the letter of credit.
	Indicates whether the grant funds are:
	C Cash Management Improvement Act (CMIA) eligible
	Y Drawdown eligible
	N Neither CMIA eligible or drawdown eligible
DISALLOWANCE AMOUNT	Not being used at this time.

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### CMIA FUNDING METHOD

Any expenditures previously recorded against the grant which have been disallowed by the grantor.

Indicates whether the funding method is:

**Z** zero balance  
**E** estimated clearance  
**A** average daily clearance  
**P** pre-issuance funding  
**R** reimbursable funding

### CMIA REVENUE SOURCE

Not being used at this time.

### CMIA DRAWDOWN GROUP

The revenue source that the system uses on the CMIA-created Invoice Input Form (IN), Receivable Input Form (RE), and Cash Receipt Input Form (CR) documents. Not being used at this time.

### CMIA PROV/CUST CODE

The drawdown group with which this grant is associated. Not being used at this time.

### CMIA BILLING CODE

The provider or customer code that the system uses on the CMIA-created Invoice Input Form (IN) and Receivable Input Form (RE) documents. Not being used at this time.

### FTE POSITIONS: FED GOVT BOND LOCAL

The billing code that the system uses on the CMIA-created Receivable Input Form (RE) documents. Not being used at this time.

### CONTACT PERSON

The number of positions funded by this grant classified by one or more of the four types of revenue funding the grant, including positions funded in agencies other than the agency responsible for the grant.

### PHONE

The contact person concerning the grant.

### DESCRIPTION 1 DESCRIPTION 2

The phone number of the contact person.

A description of the grant.

### 14.13.3 Federal Aid Budget Line (FBLT) Table Overview

Federal Aid Budget Line (FBLT) table provides the means to plan and control grant spending according to user-defined classifications for a grant. The table is organized by Agency, Federal Aid Number, and Reporting Category. The FBLT table is a system-maintained table is used for inquiry purposes only.

This table is updated whenever a Federal Aid Master (FM) transaction is processed. Lines are modified by the Federal Aid Master transaction and expenditure accounting transactions. All amounts on the table are inception-to-date.

#### 14.3.3.1 Federal Aid Budget Line (FBLT) Table Screen Print and Field Descriptions

##### Federal Aid Budget Line Table (FBLT)

ACTION: . TABLEID: FBLT USERID: .....	
*** FEDERAL AID BUDGET LINE INQUIRY ***	
KEY IS AGENCY, FED AID NUMBER, REPORTING CATEGORY	
01-	
AGENCY: ...	FED AID NUMBER: .....
REPT CATG: ....	STATUS: .
OH REC RATE: .....	AVAIL FUNDS EDIT: .
DESCRIPTION: .....	
ORIG BDGT AMT: .....	CURR BDGT AMT: .....
ENCUMBERED AMT: .....	EXPENDED AMT: .....
EXPENSED AMT: .....	FED AID CHARGES AMT: .....
% FEDERAL: .....	
% STATE: .....	
% BOND: .....	
% OTHER: .....	

The Federal Aid Budget Line Inquiry (FBLT) table provides the means to plan and control grant spending according to a user defined classification. The table is organized by agency, Federal Aid Number, and reporting category.

This table is read only. Entries are created when a new Federal Aid Master (FM) transaction is accepted. Lines are updated by modifying FM transactions and expenditure accounting transactions.

AGENCY	Key field. The agency managing the grant.
F E D A I D NUMBER	Key field. The assigned Federal Aid Identifier for the grant.
REPT CATG	Key field. The reporting category code, identifying a certain portion of the grant.

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STATUS	Indicates the status of the grant. Valid values are: "A" - Active or "I" - Inactive.
OH REC RATE	The percent at which indirect costs are recovered.
AVAIL FUNDS EDIT	A flag set to "Y" indicates available funds should be calculated and edited prior to spending.
DESCRIPTION	The description of this grant line.
ORIG BDGT AMT	The original budget amount for the grant.
CURR BDGT AMT	The current total grant amount including changes made by adjustment actions on the Federal Aid transaction.
ENCUMBERED AMT	The total of all outstanding purchase orders submitted against this grant.
EXPENDED AMT	The total amount spend against this grant - i.e., all payment vouchers, and expenditure journal vouchers.
EXPENSED AMT	The total amount of all expenses charged to this grant -for example, issued from inventory.
FED AID CHARGES AMT	The total of all charges recorded against this grant that were expensed elsewhere.
% FEDERAL	Percentage of the grant funded from federal sources. Inferred from the Agency Federal Aid (AGFA) table.
% STATE	Percentage of the grant funded from state sources. Inferred from AGFA.
% BOND	Percentage of the grant funded from bond sources. Inferred from AGFA.
% OTHER	Percentage of the grant funded from other sources. Inferred from AGFA.

#### **14.13.4 Federal Aid Fiscal Year (FFFY) Table Overview**

The Federal Aid Fiscal Year (FFFY) table provides a summary of grant data by the grant's fiscal year and quarter. This is in contrast to the other grant tables, that maintain lifetime data. This table contains only accounting actuals, and is used for inquiry purposes only.

The table is organized by Grant Fiscal Year, Agency, Federal Aid Number, and Reporting Category. Records are created on this table when a Federal Aid Master (FM) transaction is processed. The table is updated by normal expenditure transactions.

If a grant is modified to change the fiscal year and increase the budget amount, a new record is built on the FFFY table reflecting the amount of the increase and the alternate fiscal year. This allows the user to build multiple federal fiscal year records for a single grant and establish budget amounts for each federal fiscal year.

If the federal fiscal year start month is changed, previous transaction information is not carried with the modification. For example, assume a grant is setup with a federal fiscal year start period of 07 and transactions are posted to that grant in July. These transactions will post to the first quarter field on the FFFY table. If the grant is modified and the federal fiscal year start period is changed to 10 the information on the existing FFFY table record will still show in the first quarter.

If transactions are posted to the grant in the above example in October then they will be added to the values in the first quarter of the FFFY table. Transactions posted in October are now considered first quarter transactions by the grant, because the federal fiscal year start period is now 10.

Transactions are posted to the FFFY table by comparing the date of the transaction to the federal fiscal year start month and the federal fiscal year. Using this information, the transactions are posted to the appropriate quarters.

### 14.13.4.1 Federal Aid Fiscal Year (FFFY) Table Screen Print and Field Descriptions

The screen print of the Federal Aid Fiscal Year (FFFY) table is pictured below, see the On-line Features Guide for field descriptions follow.

#### Federal Aid Fiscal Year

ACTION: . TABLEID: FFFY USERID: ..... <b>Table (FFFY)</b>				*** FEDERAL AID FISCAL YEAR INQUIRY ***
KEY IS FISC YEAR, FED AID NUMBER, AGENCY, REPT CATEGORY				
FED FY: ..	AGENCY: ...	FED AID NUMBER: .....	REPT CAT: ....	
BUDGET AMT: .....		FEDERAL FY START MONTH: ..		
	QTR 1	QTR2	QTR3	QTR4
ENCUMBERED: .....	.....	.....	.....	.....
EXPENDED: .....	.....	.....	.....	.....
EXPENSED: .....	.....	.....	.....	.....
CHARGES: .....	.....	.....	.....	.....
TOTALS --	ENCUMBERED: .....	EXPENDED: .....	EXPENSED: .....	
	EXPENDED: .....	CHARGES: .....		
	CHARGES: .....			

The Federal Aid Fiscal Year Inquiry (FFFY) table provides summaries of grant data by grant fiscal year and quarter. This is in contrast to the other grant tables which maintain lifetime data. This table contains only accounting actuals.

The table is organized by fiscal year, agency, Federal Aid Identification Number, and reporting category.

This table is read only. It is created and modified by Federal Aid Master (FM) documents and updated by normal expense transaction processing.

FED FY	Key field. The fiscal year when the accounting transaction was posted.
AGENCY	Key field. The agency responsible for the grant.
FED AID NUMBER	Key field. The Federal Aid Identifier for the grant.
REPT CAT	Key field. The reporting category code, identifying the portion of the grant accounted for on this line.



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BUDGET AMT	The budget amount for this year's portion of the grant.
FEDERAL FY START MONTH	The accounting period that represents the start of the federal fiscal year.
ENCUMBERED, QTR 1-4	Quarterly total of all purchase orders submitted against the grant.
EXPENDED, QTR 1-4	Quarterly total of all expenditures against the grant.
EXPENSED, QTR 1-4	Quarterly total of all expenses charged against the grant.
CHARGES, QTR 1-4	Quarterly total of all charges processed against the grant.
TOTALS --	The corresponding totals for the year.
ENCUMBERED	The yearly total of all outstanding purchase orders submitted against the grant.
EXPENDED	The total amount spent against the grant for this year - i.e. all payment vouchers, and expenditure journal vouchers.
EXPENSED	The total amounts of all expenses charged against the grant for the year - i.e. issued from inventory.
CHARGES	The total amount of all charges recorded on charge transactions against the grant for this year.

### 14.13.5 Government-Wide Federal Aid (GVFA) Table Overview

The Government-Wide Federal Aid (GVFA) table, which can only be used within the same agency or department, provides a vehicle for accumulating several pieces of a block grant, the pieces of which may be administered by more than one agency. It can also serve as a federal aid summary when a grant has been broken out by sub-grant. The table is organized by Government-Wide Federal Aid Number, and is used for inquiry purposes only.

Lines are added to this table when the first grant is processed using the Federal Aid Master (FM) transaction with the Government-Wide Federal Aid Number identified. The title and description for the government-wide record is built from the title and description of the first Federal Aid Master transaction that is processed. All other grants recorded on FM transactions that use the same government wide number will be included in table actual amounts.

Lines are modified by the Federal Aid Master transaction and by expenditure and revenue accounting transactions. However, once the record is built, the title and description cannot be changed. All amount fields on the table convey inception-to-date information.

#### 14.13.5.1 Government-Wide Federal Aid (GVFA) Table Screen Print and Field Descriptions

The screen print of the Government-Wide Federal Aid (GVFA) table is pictured below, and field descriptions follow.

#### Government-Wide Federal Aid Table (GVFA)

```
ACTION: . TABLEID: GVFA USERID: .....

*** GOVERNMENT-WIDE FEDERAL AID INQUIRY ***

KEY IS GOVERNMENT-WIDE FED AID NUMBER
01- GOVT-WIDE FED AID NO: ..... TITLE:
    DSCR 1:
    DSCR 2:
    REVENUE SOURCE   EST REV AMT   ACCRUED AMT   COLLECTED AMT
    FEDERAL FUNDS:
    GOVERNMENT FUNDS:
    BOND FUNDS:
    LOCAL/OTHER FUNDS:
    TOTALS:
    FTE POSITIONS   FEDERAL POSITIONS:
                   GOVERNMENT POSITIONS:
                   BOND POSITIONS:
                   LOCAL/OTHER POSITIONS:
    ENCUMBERED AMT:   EXPENSED AMT:
    EXPENDED AMT:     FED AID CHARGES:
    AVAILABLE BALANCE: DISALLOWANCE AMT: .....
```

The Government-Wide Federal Aid (GVFA) table provides a vehicle for accumulating several pieces of a block grant, the pieces of which may be administered by more than one agency within a department.

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It can also serve as a federal aid summary when a grant has been broken out by sub-grant. The table is organized by government-wide Federal Aid Number.

This table is read only. Lines are added to this table whenever a Federal Aid Master (FM) transaction identifies a grant as belonging to a particular government-wide grant. Lines are modified by the FM transaction and by expenditure and revenue accounting transactions.

GOVT-WIDE FED AID NO	Key field. The identifying number that connects a group of subgrants (agency grants) together.
TITLE	Title of the grant.
DSCR 1/2	Description of the government-wide grant.
EST REV AMT: FEDERAL FUNDS GOVERNMENT FUNDS BOND FUNDS LOCAL/OTHER FUNDS	Estimated revenue resulting from one or more of the four possible types of revenue connected to the grant.
ACCRUED AMT: FEDERAL FUNDS GOVERNMENT FUNDS BOND FUNDS LOCAL/OTHER FUNDS	The accrued revenue amount classified by one or more of the four types of revenue funding the grant.
C O L L E C T E D AMT: FEDERAL FUNDS GOVERNMENT FUNDS BOND FUNDS LOCAL/OTHER FUNDS	The revenue collected for this grant classified by one or more of the possible revenue types.
R E V E N U E SOURCE TOTALS	The sum of all revenue estimated, accrued, and collected.
FTE POSITIONS:	The number of positions funded by this grant classified by one

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F E D E R A L  
P O S I T I O N S  
G O V E R N M E N T  
P O S I T I O N S  
B O N D P O S I T I O N S  
L O C A L / O T H E R  
P O S I T I O N S

or more of the four types of revenue funding the grant.

E N C U M B E R E D  
A M T

The amount of money encumbered against this grant (i.e. all outstanding purchase orders).

E X P E N S E D A M T

The total amount of all expenses charged to this grant, (for example, issued from inventory).

E X P E N D E D A M T

The amount of money spend against this grant (i.e., all payment vouchers, and expenditure journal vouchers recorded against this grant).

F E D A I D  
C H A R G E S

All charges recorded against this grant - dollars which were expended elsewhere but should be shown in connection with the grant.

A V A I L A B L E  
B A L A N C E

The remaining unobligated balance of this grant.

D I S A L L O W A N C E  
A M T

Any expenditures previously recorded against the grant which have been disallowed by the grantor.

## 14.14 Grant Accounting Federal Aid Transactions Overview

This section provides information about the Federal Aid Master (FM) and Federal Aid Charge (FX) transactions. The FM and FX transactions are used specifically to establish and modify Federal Aid Master data and to process indirect (non-accounting) charges to a grant.

- **Federal Aid Master (FM) Transaction** - affects federal aid master data. When the FM transaction is processed, a record is built on the Agency Federal Aid Financial (AGFA), Agency Federal Aid Descriptive (AGF2), Federal Aid Fiscal Year (FFFY), and Government-wide Federal Aid (GVFA) tables. A record is also built on the Federal Aid Budget Line (FBLT) table for each reporting category associated with the grant.

When establishing a grant subject to Cash Management Information Act (CMIA) regulations there are special requirements. These requirements are found in the *CMIA* section of this manual. See Section 15.3.

- **Federal Aid Charge (FX) Transaction** - used to charge indirect costs to the grant. The transaction, will post to the grant, but has no budgetary accounting impact. These transactions are recorded on the Federal Aid Ledger and Federal Aid Management subsystem tables, but not on the General Ledger.

Each transaction is described in the *GFS Online Features* guide in their respective sections along with field-by-field definitions and instructions.

### 14.14.1 Grant Accounting Federal Aid Transactions Policies

The following policies apply to Federal Aid transactions:

- It will be the responsibility of agency Grant Accounting users to input the Federal Aid Master (FM) transactions to establish valid grants and related data.
- It will be the responsibility of agency Grant Accounting users to determine and input the valid accounting streams into the Federal Aid Inference (FAIT) table.
- It will be the responsibility of agency Grant Accounting users to maintain and modify the federal aid master data, when and if needed.
- It will be the responsibility of the agency Grant Accounting users to determine if Federal Aid Charge (FX) transactions are to be used, and process these transactions when applicable.

- If Federal Aid Charge transactions are used, it will be the responsibility of the Agency Grant Accounting users to ensure the accuracy of the data, and perform any reconciliations that are needed.

#### **14.14.2 Setting Up the Federal Aid Master (FM) Transaction Overview**

This section identifies responsibility for the initial grant setup using the Federal Aid Master (FM) transaction.

The Federal Aid Master (FM) transaction establishes a new grant in GFS, complete with budgetary and descriptive information, or changes the basic information pertaining to an existing grant. A Federal Aid Master (FM) transaction must be processed before any accounting transactions referencing that grant will update the Federal Aid Management subsystem. The following types of information are entered on the Federal Aid Master transaction:

- Valid Federal Aid Number and, if applicable, Government-wide Federal Aid Numbers
- Grant descriptive information such as starting and ending dates, status, grantor, etc.
- Estimated revenues by revenue type
- Budget for the entire grant and each reporting category
- Funds availability edit to indicate whether funds control outside of the normal appropriation and expense budget controls will be placed on the grant at the reporting category level.

This transaction results in entries being created in the Agency Federal Aid Financial (AGFA) table, Agency Federal Aid Inquiry Descriptive (AGF2) table, Federal Aid Budget Line (FBLT) table, and the Federal Aid Fiscal Year (FFFY) table. If a Government-wide Federal Aid Number is specified, the Government-wide Federal Aid (GVFA) table will be updated.

When establishing a grant subject to CMIA regulations there are special requirements. These requirements are found in the *Cash Management Improvement Act (CMIA)* section in this manual. See Section 15.3.

##### **14.14.2.1 Setting Up the Federal Aid Master (FM) Transaction Control Agency Procedures**

**For the initial setup of the grant.**

<b>Responsibility</b>	<b>Action</b>
-----------------------	---------------

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**Agency** Determines the Federal Aid Number and the reporting category(s) and associated data needed to establish the grant. The Federal Aid Number and reporting category codes are unique by agency (department). Completes the Federal Aid Master (FM) transaction and processes into GFS.

Determines which coding combinations need to be established for the grant and add the appropriate records to the Federal Aid Inference (FAIT) table.

### 14.14.2.2 Agency-Specific Procedures for Setting Up the Federal Aid Master (FM)

#### 14.14.2.3 Modifying the Grant using the Federal Aid Master (FM) Transaction Overview

The Federal Aid Master (FM) transaction is also used to modify existing grant data. Any descriptive or budgetary information except agency number, Federal Aid Number, and reporting category may be changed. This transaction also can be used to include a grant in a government-wide grant or to transfer a grant budget from one government-wide grant to another.

The Agency Number and Federal Aid Number must be coded on the transaction to provide the system the means of locating the grant to be modified. A blank screen will be provided and only information to be changed need be coded, as described below:

- Data which is input will overlay the data that exists on the data base.
- Data fields which are left blank will remain as they exist on the data base.
- An asterisk ("\*") entered in a data field will result in spaces being inserted in that field on the data base.

### 14.14.2.4 Modifying the Grant Agency Procedures

**For the modification of the grant.**

#### **Responsibility**

#### **Action**

**Agency** Determines the changes that are needed and processes any additions or modifications to the grant. The agency number, Federal Aid Number, and the reporting category code are the grant record keys and they cannot be changed.

Completes the Federal Aid Master (FM) transaction with applicable changes and processes into GFS.

### 14.14.2.5 Agency-Specific Procedures for Modifying a Grant

#### 14.14.2.6 Federal Aid Master (FM) Transaction Screen Print and Field Descriptions

A screen print of the Federal Aid Master (FM) transaction is pictured below, followed by field descriptions.

#### Federal Aid Master Transaction (FM)

```
FUNCTION: ..... DOCID: FM .....
STATUS:          BATID: ... .. ORG: .... H-
FEDERAL AID MASTER

      FM DATE: . . . . . FFY: .. ACTION: . AGENCY: ...
      FED AID NO: ..... RESP ORG: ..... CMIA PROV/CUST: .
START/END DATE: . . . . . FED FY START: .. STATUS: .
      TITLE: ..... AWARD DATE: . . . .
      DSCR 1: .....
      DSCR 2: .....
      CONTACT: ..... PHONE: .....
      FED CAT NO: . . . . . FED AGCY NAME: .....
      FED APPR NO: ..... CAN NO: ..... CMIA DRAWDOWN GROUP: ..
GOVT-WIDE NO: ..... MAJ FA NO: ..... ID NO: .....
      LETTER OF CREDIT NO: ..... LETTER OF CREDIT AMT: .....
CMIA INDICATOR: . CMIA FUND MTHD: . CMIA RSRC: .... CMIA BILL CODE: ....

      FUNDS          I/D      PCT      POSITIONS      I/D
FEDERAL      : .....      .      .....      .....      .
GOV'T        : .....      .      .....      .....      .
BOND         : .....      .      .....      .....      .
LOCAL/OTHER: .....      .      .....      .....      .
TOTAL BUDGT: ..... I/D: .
```



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Screen Two of the Federal Aid Master transaction (FM) is pictured below.

### Screen Two (FM)

FUNCTION:		DOCID: FM	
STATUS:		BATID: ...	
REPT		ORG: ...	
CATG	OH REC	STA	AVAIL
	RATE	TUS	FUNDS
		DESCRIPTION	
		BUDGET	
		AMOUNT	
		I/D	
01-	...	...	...
02-	...	...	...
03-	...	...	...
04-	...	...	...
05-	...	...	...
06-	...	...	...
07-	...	...	...
08-	...	...	...
09-	...	...	...
10-	...	...	...
11-	...	...	...
12-	...	...	...
13-	...	...	...
14-	...	...	...
15-	...	...	...

The field descriptions for Screen Two of the Federal Aid Master transaction (FM) are as follows. The Federal Aid Master (FM) transaction field descriptions are as follows.

COMMAND AREA	See Chapter 4, "Transaction Processing," in the <i>ISIS/GFS Online Features Guide</i> for an explanation of the command area fields.
FM DATE	Inferred. The current date entered for this document type on the Dates table (DATE).
FFY	Optional. Enter the last two digits of the grant fiscal year (YY format). If left blank, the grant fiscal year will be inferred from the FM date.
ACTION	Optional. Valid entries are "E" (for original entry) or "M" (to modify an existing grant). If left blank, this field defaults to "E".
AGENCY	Required. Must be a valid code on the Agency Reference Table.
FED AID NO	Required. The number is assigned by the clearinghouse (single point of contact). If a new grant, the Federal Aid Number must not exist in the Agency Federal Aid Master Table for this agency. If modifying an existing grant, the Federal Aid

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	Number must match the original Federal Aid Number.
RESP ORG	Optional. If applicable, enter the organization responsible for administration of this grant. The code entered must be a valid code on the Organization Master Reference Table.
CMIA PROV/CUST	Conditional. Not being used at the present time, leave blank. Required only when the Advanced Receivables Subsystem (ARS) is installed and the CMIA indicator is "C" or "Y". Optional before ARS is installed and the CMIA indicator is "C" or "Y". Must be blank if the CMIA indicator is "N" or spaces.
START/END DATE	Required for the initial entry of the grant. In the first date field, enter the starting date (MMDDYY format) for the grant. In the second field, enter the last day (MMDDYY format) of the grant.
FED FY START	Required. Enter the calendar month in which the fiscal year relevant to this grant starts. For example, if the grant fiscal year starts in October, enter 10. The grant fiscal year will then be defined as calendar month 10 of the current year through calendar month 9 of the following year (October through September).
STATUS	Required. Must be valid in the Federal Aid Status Table.
TITLE	Optional. The name of the grant.
AWARD DATE	Optional. If entered, updates the AWARD DATE field on the Agency Federal Aid (AGFA) table as long as the date is valid on the Calendar Date (CLDT) table. The date may be later blanked by entering a "*" in the first character of the field.
DESCRIPTION 1 DESCRIPTION 2	Optional. Descriptions of the grant.
CONTACT CONTACT PHONE	Optional. The name and phone number of the person to be contacted in reference to this grant.
FED CAT NO	Optional. Enter a Federal Catalog Number only if one applies. If entered, the first two characters must reference a federal

## GRANT ACCOUNTING

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FED AGCY NAME	agency on the Federal Agency Reference (FEAG) Table.
FED APPR NO	Inferred (from the Federal Agency Reference Table) if the Federal Catalog Number is entered . Otherwise, optional. The federal agency related to this grant.
CAN NO	Optional. The federal code that connects the grant to a federal appropriation.
CMIA DRAWDOWN GROUP	Optional. Enter the Common Accounting Number if one applies.
GOVT-WIDE NO	Optional. Not being used at the present time, leave blank. If used, enter a valid CMIA Drawdown Group code. Refer to the Drawdown Group (DDGR) table for valid values. If the CMIA indicator is set to "N", this field must be left blank.
MAJ FA NO	Optional. The connecting number which joins a group of subgrants together within a department. Use only when applicable.
ID NO	Optional. The Major Federal Aid Number. Enter only if you wish to connect this grant with other grants for reference purposes.
LETTER OF CREDIT NO.	Optional. The federal number identifying the grant.
LETTER OF CREDIT AMT	Optional. Enter only if a letter of credit should be identified.
CMIA INDICATOR	Optional. Enter valid numeric in dollars and cents (no commas) only if there is a letter of credit amount associated with this grant.
	Required. Not being used at the present time, leave blank. Default is "N". Use this indicator to mark grants that should be included in the CMIA drawdown process. Valid values are:
	C- CMIA eligible. The grant is covered by the CMIA Act and will be included in the CMIA drawdown process.
	Y- Drawdown eligible. The grant is not covered by the CMIA Act but will be included in the drawdown process.

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	<p>N- Neither. The grant is not covered by CMIA and will not be included in the drawdown process.</p> <p>Note: The State is not using this option at this time; therefore, enter spaces in this field</p>
CMIA FUND MTHD	<p>Conditional. Not being used at the present time, leave blank. Required if the CMIA indicator is "C" or "Y", otherwise, leave blank. Enter a valid CMIA funding method. Valid values are:</p> <p>Z- Zero balance E- Estimated clearance. A- Average daily balance (or clearance) P- Pre-issuance funding R- Reimbursable funding</p>
CMIA RSRC	<p>Conditional. Not being used at the present time, leave blank. Required if the CMIA indicator is "C" or "Y"; otherwise, leave blank. Enter a valid revenue source code from the Revenue Source Master (RSRC) table with a revenue type of "01" (federal).</p>
CMIA BILL CODE	<p>Conditional. Not being used at the present time, leave blank. Required if the Advanced Receivables subsystems (ARS) is installed and the CMIA indicator is set to "C" or "Y"; otherwise, leave blank. Refer to the Billing Profile (BPRO) table for valid values.</p> <p>If this field is left blank and a billing code is entered on the Customer (CUST) table, this field is inferred from the CUST table.</p>
FUNDS: FEDERAL GOVT BOND LOCAL/OTHER	<p>Required. Source of funding. The expected revenue amount for one or more of the four following types of revenue must be coded:</p> <ul style="list-style-type: none"><li>- Federal</li><li>- Government</li><li>- Bond</li><li>- Local/Other</li></ul>
I/D	<p>Required only if the amount represents a decrease to an existing grant budget amount; otherwise, optional. Enter "D" if the amount is a decrease. Enter "I" if the amount is an increase. If left blank, an "I" is assumed.</p>

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PCT	Conditional. Required if the "Fund" fields are not entered. Enter the percentage of the grant received in the appropriate funding column(s). A number must be entered with three decimal places. The system will calculate the percentages if the "Fund" amount fields are entered (federal, government, bond, local/other).
POSITIONS FEDERAL GOVT BOND LOCAL/OTHER	Optional. Enter funded positions in the appropriate columns representing revenue by which type are funded. <ul style="list-style-type: none"><li>- Federal</li><li>- Government</li><li>- Bond</li><li>- Local/Other</li></ul>
I/D	Conditional. Default is "I" (increase). Required only if the amount represents a decrease to an existing funded position; otherwise, optional. Enter a "D" if the amount is a "decrease". Enter "I" if the amount is an increase from a prior amount.
TOTAL BUDGET	Optional. The sum of all budgeted amounts.
I/D	Conditional. Default is "I" (increase). Required only if the Total Budget amount represents a decrease; otherwise, optional. Enter "D" if the amount is a decrease. Enter "I" if the amount is an increase from a prior amount.
REPT CATG	Required for a new grant. The code identifying a certain portion or all of the grant.
OH REC RATE	Optional. The percent at which indirect costs are recovered for this grant.
STATUS	Required. Must be 'O' for open or 'C' for closed.
AVAIL FUNDS	Required. Must be 'Y' for yes or 'N' for no. Indicates edit made when accounting transactions are made against the grant.
DESCRIPTION	Optional. Enter a description for this grant budget line.
BUDGET AMOUNT	Required. The amount of this portion of the grant. The sum of the budget line amounts must equal the total grant amount.
	Conditional. Default is "I" (increase). Required only if the amount represents a decrease to an existing budget line;

I/D

otherwise, optional. Enter a "D" if the amount is a "decrease".  
Enter "I" if the amount is an increase from a prior amount.

### 14.14.3 Setting Up the Federal Aid Charge (FX) Transaction Overview

The Federal Aid Charge (FX) transaction is used to record indirect (non-accounting) charges against a grant. Examples include an allocated charge for computer usage, or a per hour charge for use of a vehicle. This information is posted to a memo ledger only and does not update the general accounting ledgers maintained in GFS.

The Cost Allocation subsystem has the capability to create FX transactions to post allocation results. As normal system transactions, these FX transactions will appear on the Document Suspense File (SUSF) and will post to the Federal Aid Ledger.

There are two different ways to code a charge on this transaction. Both methods may be used on the same transaction. The two charging methods are:

- **Computed Amount.** You may enter a charge class code from the Charge Class (CHRG) table and a unit quantity, such as number of hours, number of pages, etc. The system will infer the appropriate dollar rate from the Charge Class table and multiply the units you supply on the transaction by the inferred dollar rate to compute the chargeable amount. *This option will not be used in GFS.*
- **Coded Amount.** You may code the exact amount that is to be charged against the grant directly in the amount column of the transaction.

When Federal Aid Charge transactions are accepted by the system, the full charge amount will update the Agency Federal Aid (AGFA) table, the Federal Aid Budget Line (FBLT) table and the Federal Aid Fiscal Year (FFFY) table. If the grant is linked to a government-wide grant, the Government-wide Federal Aid (GVFA) table will also be updated.

Each Federal Aid Charge (FX) transaction is identified by a document number and date in addition to agency and organization codes. Each line item must be identified by a reporting category linking the transaction to a particular grant and either a charge class code or an object code.

#### 14.14.3.1 Federal Aid Charge (FX) Transaction Control Agency Procedures

**For the posting of non-accounting charges to a grant.**

GRANT ACCOUNTING \_\_\_\_\_

Responsibility	Action
Agency	Determines whether non-accounting charges are to be made to a grant and the charge methods to be used. Completes the Federal Aid Charge (FX) transaction and processes into GFS.

A screen print of the Federal Aid Charge (FX) transaction is pictured below, followed by field descriptions.

**Federal Aid  
Charges  
Transactions**

FUNCTION: .....										DOCID: FX .....										<b>(FX)</b>										STATUS:																			
BATID: ... ..										ORG: ....																																							
H-										FEDERAL AID CHARGE																																							
FX DATE: .....										ACCTG PRD: .....																																							
UNITS TOTAL: .....										DOCUMENT TOTAL: .....																																							
AG SUB										SUB REPT CHG CHG																																							
FY FND CY ORGN ORG APP ACTV OBJ OBJ										CATG CLS UNITS										AMOUNT										I/D																			
01- .....										.....										.....										.....										.....									
02- .....										.....										.....										.....										.....									
03- .....										.....										.....										.....										.....									
04- .....										.....										.....										.....										.....									
05- .....										.....										.....										.....										.....									
06- .....										.....										.....										.....										.....									
07- .....										.....										.....										.....										.....									
08- .....										.....										.....										.....										.....									
09- .....										.....										.....										.....										.....									
10- .....										.....										.....										.....										.....									
11- .....										.....										.....										.....										.....									

COMMAND AREA See Chapter 4, "Transaction Processing," in the *ISIS/GFS Online Features Guide* for an explanation of the command area fields.

FX DATE Inferred. The current date entered for this document type on the Dates table (DATE).

ACCTG PRD Optional. If not entered, set to the accounting period of the federal charge date. Enter only if you wish to charge these transactions to a different open period. You cannot enter future period.

UNITS TOTAL Required if any units are entered on the transaction. If not, defaults to zero. Must equal the net sum of all units entered on the transaction (increases and decreases).

**GRANT ACCOUNTING**

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DOCUMENT TOTAL	Must equal the net sum of all dollars entered on the or equal the computed amount from a charge class times units entry.
FY	Optional. If not entered, the budget fiscal year is obtained from the federal charge date.
FUND	Required. Inferred from the Continuing Organization table using the organization code. The fund associated with this it must be valid on the Fund Reference Table.
AGENCY	Required. Must be a valid agency on the Agency Reference Table.
ORGN	Required if organization is part of the key to the required entry in the Federal Aid Inference Table. Optional, otherwise. If entered, must be valid on the Organization Reference Table.
SUB-ORG	Optional. If entered, must be valid on the Sub-Organization Reference Table.
APP	Required. Inferred from the Continuing Organization table using the organization code. Enter the appropriation code associated with this charge.
ACTV	Optional. If entered, must be valid on the Activity Reference Table.
OBJ	Optional. If entered, must be valid on the Object Reference Table.
SUB-OBJ	Optional.
RPTG CATG	Required. Inferred from the Continuing Organization table using the organization code. Must be valid on the Reporting Category Reference Table.
CHG CLASS	Required if the amount is not entered. If entered, must be valid on the Charge Class Reference Table.
CHG UNITS	Required if charge class is entered; otherwise, optional. Must be a valid numeric, enter up to seven digits with two decimals (99999.99).



**GRANT ACCOUNTING**

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AMOUNT

Required if charge class and units were not entered; otherwise, optional.

I/D

Optional. Enter "I" for increase and "D" for decrease. If not entered, increase is inferred.

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